

R865. Tax Commission, Auditing.

R865-21U. Use Tax.

~~[R865-21U-15. — Automobiles, Construction Equipment, and Other Merchandise Purchased From Out-Of-State Vendors Pursuant to Utah Code Ann. Sections 59-12-103 and 59-12-107.~~

~~A. Automobiles, construction equipment, and other merchandise purchased by Utah residents from out-of-state dealers are subject to Utah use tax even if incidental first use occurs outside the state. For example, a salesman whose residence is in Utah has a territory which extends into other states. He purchases a car while out of state and continues his itinerary. Upon return to Utah, the car is subject to the registration laws of this state, together with a use tax, if applicable, to be paid at time of registration. If tax was paid in another state, credit shall be allowed for the tax paid in accordance with Utah Code Ann. Section 59-12-104.]~~

KEY: taxation, user tax

Effective: January 1, 2009